## REMARKS

Claims 12-14 and 21 stand rejected under 35 U.S.C. 103(a) as being unpatentable over Clerc et al. (EP 0538796) in view of Takatori et al. (U.S. 6,504,592) and Kim et al. (U.S. 6,567,144). Applicants respectfully traverse this rejection. The references, whether taken alone or in combination, do not teach or suggest the first and second retardation plates each having a retardation which is not less than 120 nm and not more than 160 nm, a first optical film having refractive index relationship of nx=ny>nz arranged between the liquid crystal cell and the first retardation plate, a second optical film having refractive index relationship of nx=ny<nz arranged between the first retardation plate and the first polarizer, and a third optical film arranged between the first retardation plate and the first polarizer or between the second retardation plate and the second polarizer, as now described in claims 12 and 13.

The Clerc et al. reference relates to a liquid crystal device including an LC cell 10 having a retardation plate 2 and a polarizer 1 on one side, and an optical compensation plate 9, a retardation plate 6 and a polarizer 7 on the other side (see Fig. 1 and corresponding description in the specification). The Clerc et al. reference does not disclose or suggest the first and second retardation plates being not less than 120nm and not more than 160 nm, as now described in the claims. The reference also does not disclose the first, second and third optical films as also described in the claims.

The Takatori and the Kim et al. references also clearly do not disclose the above-described features of the first and second retardation plates or the first, second and

third optical films. Therefore, even if combined, the resulting device still would not disclose

or suggest these features of the present invention, as described in independent claims 12 and

13. For these reasons, claims 12 and 13 and their respective dependent claims are believed to

be allowable.

Claims 15-19 and 22-26 stand rejected under 35 U.S.C. 103(a) as being

unpatentable over Clerc and Takatori, in view of Hamada et al. (U.S. 5,028,122). Claims 15-

19 depend directly or indirectly from independent claim 12, and claims 22-26 depend directly

or indirectly from independent claim 13. Accordingly, these claims are allowable for the

reasons given above traversing the rejection of claims 12 and 13. Hamada is cited merely for

teaching a "subsidiary capacity electrode." Accordingly, even if combined with Clerc and

Takatori, the combination still would not result in the claimed first and second retardation

plates or the first, second and third optical films described in the claims.

For all of the foregoing reasons, Applicants submit that this Application is in

condition for allowance, which is respectfully requested. The Examiner is invited to contact

the undersigned attorney if a further interview would expedite prosecution.

Respectfully submitted,

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